



Quarterly Summary of State and Local Tax Revenue OCTOBER-DECEMBER 1970

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U.S. DEPARTMENT OF COMMERCE/Bureau of the Census

Taxes collected by State and local governments in the United States totaled \$91.6 billion during the 12 months ended with December 1970. This reflects an increase of \$8.8 billion, or 10.6 percent from a year earlier. State taxes amounted to \$49.2 billion, or 9.2 percent more than in the twelve months ended with December 1969. The yield of locally imposed taxes rose 12.2 percent to \$42.4 billion. Following is a summary by type of tax.

Type of tax	Amount (in millions of dollars) 12 months ended with December		Percent increase
	1970	1969	
Total.....	91,587	82,826	10.6
Property.....	37,511	33,556	11.8
Other than property....	54,076	49,270	9.8
General sales and gross receipts.....	16,988	15,134	12.3
Motor fuel sales.....	6,426	5,974	7.6
Individual income.....	11,114	9,993	11.2
Motor vehicle and operators' licenses.	3,150	2,906	8.4
Corporation net income.....	3,585	3,499	2.5
All other.....	12,813	11,764	8.9

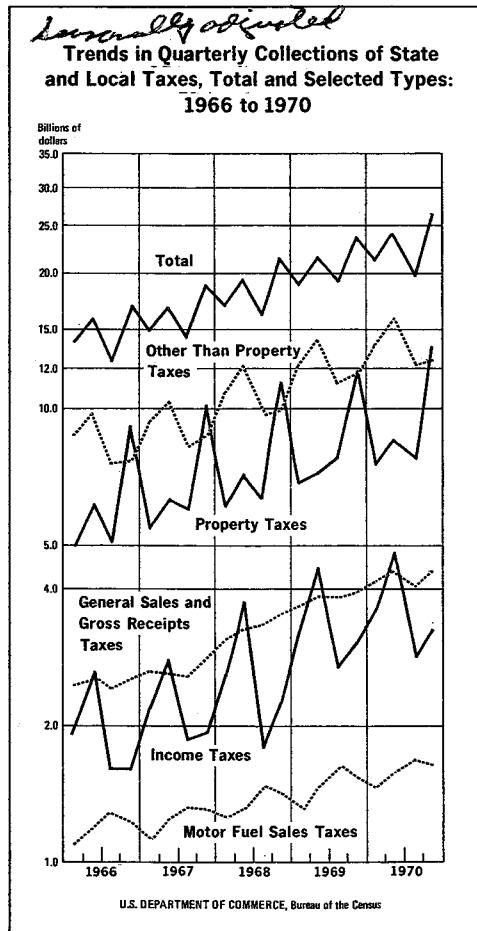
During the fourth quarter of calendar 1970, collections of State and local taxes amounted to \$26.3 billion. As compared with the corresponding quarter of 1969, this indicates a rise of \$2.7 billion, or 11.3 percent, with State tax revenue up 7.2 percent and local taxes up 14.6 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1966.

Numerous factors influence the quarterly pattern of collections for particular tax categories. For example, the timing of income tax collections is affected by filing dates early in the calendar year (but with this factor increasingly

tempered by withholding provisions for personal income taxes in a growing number of States). The pattern of property tax collections is determined by legal provisions establishing tax liability dates and allowing payments by installments. However, there is considerable diversity from State to State with regard to these characteristics of property taxation.

Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have also been influenced by numerous other factors, including statutory changes in tax



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rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections, such as the adoption or revision of withholding or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes in individual States' collections from particular taxes, as presented in table 3.¹

Table 2 reports local collections of property taxes for selected local areas. The table lists, in State order, each of the standard metropolitan statistical areas (SMSA's) which had a population of 700,000 or more in 1960; the component counties of such SMSA's; and all other county-type areas that had a 1960 population of 250,000 or more. (Because New England SMSA's are not made up of entire counties, the table instead lists certain "State Economic Areas" in Massachusetts and Rhode Island, respectively.)

It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes but are intended to include, where such an arrangement applies, any amounts of State-imposed property taxes collected on behalf of the State by local government offices. The State tax portion makes up a significant part of the collections shown for particular counties in table 2, especially in Alabama, Arizona, Kentucky, Louisiana, New Mexico, and Washington.

CONCEPTS AND TERMINOLOGY

In this as well as other Census Bureau reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1970 and State Government Finances in 1969. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1968-1969.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the reports cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion (61 percent in fiscal 1968-69) involves selective sales taxes, such as those on cigarettes, liquor and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Census Bureau surveys of local government finances.

Property tax amounts shown in table 1 are estimates based upon information about a stratified sample panel of 530 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from over 90 percent of them. Sampling variation was calculated for the property tax data thus developed from the initial sample survey, covering 1962. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of about 1-1/2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

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Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Fourth Quarter of 1970 and Prior Periods

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax							All other
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses		
QUARTERS											
1970:											
4th quarter.....	26,277	11,377	14,900	13,653	4,354	1,650	2,658	623	507	2,832	
3d quarter.....	19,777	10,762	9,015	7,741	4,055	1,707	2,299	591	541	2,843	
2d quarter.....	24,282	14,436	9,846	8,560	4,394	1,590	3,443	1,416	927	3,952	
1st quarter.....	r 21,251	12,627	r 8,624	r 7,557	4,185	1,479	2,714	955	1,175	3,186	
1969:											
4th quarter.....	23,610	10,610	13,000	11,889	3,900	1,551	2,425	678	460	2,707	
3d quarter.....	18,990	10,130	8,860	7,722	3,794	1,630	2,109	604	467	2,664	
2d quarter.....	21,246	12,967	8,279	7,153	3,797	1,459	3,181	1,258	818	3,580	
1st quarter.....	18,980	11,352	7,628	6,792	3,643	1,334	2,278	959	1,161	2,813	
1968:											
4th quarter.....	21,254	9,035	12,219	11,310	3,496	1,424	1,728	519	413	2,364	
3d quarter.....	15,971	8,716	7,255	6,253	3,305	1,480	1,720	455	369	2,389	
2d quarter.....	19,217	11,206	8,011	7,093	3,265	1,331	2,725	958	753	3,092	
1st quarter.....	r 16,752	9,983	6,769	6,001	3,164	1,255	1,888	707	1,112	2,625	
1967:											
4th quarter.....	18,726	7,868	10,858	10,023	2,924	1,308	1,468	412	383	2,208	
3d quarter.....	14,193	7,356	6,837	5,984	2,573	1,332	1,385	402	302	2,215	
2d quarter.....	16,496	9,450	7,046	6,249	2,606	1,249	1,985	852	706	2,849	
1st quarter.....	14,827	8,679	6,148	5,430	2,638	1,133	1,454	740	1,055	2,377	
1966:											
4th quarter.....	16,775	6,895	9,880	9,121	2,505	1,225	1,218	314	351	2,041	
3d quarter.....	12,624	6,808	5,816	5,093	2,396	1,278	1,203	324	288	2,042	
2d quarter.....	15,784	8,992	6,792	6,012	2,524	1,178	1,840	778	661	2,791	
1st quarter.....	13,754	8,186	5,568	4,997	2,454	1,094	1,161	708	1,051	2,289	
12 MONTHS ENDING											
December 1970.....	91,587	49,202	42,385	37,511	16,988	6,426	11,114	3,585	3,150	12,813	
September 1970.....	r 88,920	48,435	r 40,485	r 35,747	16,534	6,327	10,881	3,640	3,103	12,688	
June 1970.....	r 88,133	47,803	r 40,330	r 35,728	16,273	6,250	10,691	3,653	3,029	12,509	
March 1970.....	r 85,097	46,334	r 38,763	r 34,321	15,676	6,119	10,429	3,495	2,920	12,137	
December 1969.....	82,826	45,059	37,767	33,556	15,134	5,974	9,993	3,499	2,906	11,764	
September 1969.....	80,470	43,484	36,986	32,977	14,730	5,847	9,296	3,340	2,859	11,421	
June 1969.....	77,451	42,070	35,381	31,508	14,241	5,697	8,907	3,191	2,761	11,146	
March 1969.....	75,422	40,309	35,113	31,448	13,709	5,569	8,451	2,891	2,696	10,658	
December 1968.....	73,194	38,940	34,254	30,657	13,230	5,490	8,061	2,639	2,647	10,470	
September 1968.....	70,666	37,773	32,893	29,370	12,658	5,374	7,801	2,532	2,617	10,314	
June 1968.....	68,888	36,413	32,475	29,101	11,926	5,226	7,466	2,479	2,550	10,140	
March 1968.....	66,167	34,657	31,510	28,257	11,267	5,144	6,726	2,373	2,503	9,897	
December 1967.....	64,242	33,353	30,889	27,686	10,741	5,022	6,292	2,406	2,446	9,649	
September 1967.....	62,291	32,380	29,911	26,784	10,322	4,939	6,042	2,308	2,414	9,482	

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1968-69 and earlier years. See text discussion of "Sources of Data and Limitations."

Revised.

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Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1970, and Prior Periods
(Dollar amounts in millions)

Area	Area population, 1970 ¹	Collections, 12 months ended Dec.			Area	Area population, 1970 ¹	Collections, 12 months ended Dec.							
		1970	1969	Percent change			1970	1969	Percent change					
ALABAMA														
Jefferson County.....	644,991	40.4	35.3	14.4	Honolulu city.....	629,176	68.0	62.2	9.3					
Mobile County.....	317,308	16.7	15.9	5.0										
ARIZONA														
Maricopa County.....	967,522	163.4	122.8	33.1	Chicago SMSA.....	6,978,947	1,285.7	1,372.8	-6.4					
Pima County.....	351,667	67.8	57.3	18.3	Cook County.....	5,492,369	939.6	1,065.9	-11.9					
CALIFORNIA					Du Page County.....	491,882	122.4	110.8	10.5					
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,420,386	349.7	319.2	9.6	Kane County.....	261,005	53.0	48.8	8.6					
Los Angeles-Long Beach SMSA (Los Angeles County).....	7,032,075	2,116.2	1,849.1	14.4	Lake County.....	382,638	93.8	81.7	14.8					
San Bernardino-Riverside-Ontario SMSA.....	1,143,146	287.1	259.8	10.5	McHenry County.....	111,555	25.3	21.5	17.7					
Riverside County.....	459,074	119.4	107.1	11.5	Will County.....	249,498	51.6	44.1	17.0					
San Bernardino County.....	684,072	167.7	152.7	9.8										
San Diego SMSA (San Diego County).....	1,357,854	276.7	237.7	16.4	INDIANA									
San Francisco-Oakland SMSA.....	3,109,519	1,045.3	940.4	11.2	Indianapolis SMSA.....	1,109,882	2227.2	208.8	8.8					
Alameda County.....	1,073,184	321.7	296.0	8.7	Boone County.....	30,870	5.2	(NA)	(NA)					
Contra Costa County.....	558,389	195.7	167.0	17.2	Hamilton County.....	54,532	9.0	8.5	5.9					
Marin County.....	206,038	65.3	59.7	9.4	Hancock County.....	35,096	5.4	4.9	10.2					
San Francisco city.....	715,674	271.2	241.5	12.3	Hendricks County.....	53,974	7.2	6.9	4.3					
San Mateo County.....	556,234	191.4	176.2	8.6	Johnson County.....	61,138	8.3	6.5	27.7					
Other counties:					Marietta County.....	792,299	181.3	163.9	10.6					
Fresno.....	413,053	97.4	92.7	5.1	Morgan County.....	44,176	6.6	7.3	-8.6					
Kern.....	329,162	96.4	89.0	8.3	Shelby County.....	37,797	(NA)	(NA)	(NA)					
Sacramento.....	631,498	137.1	135.2	1.4	Lake County.....	546,253	116.7	139.5	-16.4					
Santa Clara.....	1,064,714	303.2	269.9	12.3										
COLORADO														
Denver SMSA.....	1,227,529	228.3	211.9	7.7	IOWA									
Adams County.....	185,789	30.0	26.5	13.2	Polk County.....	286,101	68.5	61.1	12.1					
Arapahoe County.....	162,142	30.6	28.1	8.9										
Boulder County.....	131,889	23.6	21.6	9.3	KANSAS									
Denver city.....	514,678	102.8	99.5	3.3	Sedgwick County.....	350,694	78.5	65.7	19.5					
Jefferson County.....	233,031	41.3	36.2	14.1										
CONNECTICUT														
Fairfield County.....	792,814	227.9	205.2	11.1	KENTUCKY									
Hartford County.....	816,737	238.9	197.6	20.9	(See also Ohio)									
New Haven County.....	744,948	190.0	165.9	14.5	Louisville, Ky.-Ind. SMSA.....	826,553	289.1	285.1	4.7					
DELAWARE					Jefferson County, Ky.....	695,055	74.5	72.2	3.2					
New Castle County.....	385,856	37.4	37.7	-0.8	Clark County, Ind.....	75,876	(NA)	(NA)	(NA)					
DISTRICT OF COLUMBIA					Floyd County, Ind.....	55,622	8.0	6.3	27.0					
Washington, D.C.-Md.-Va. SMSA.....	2,861,123	524.7	503.1	4.3										
Washington, D.C.....	756,510	120.9	123.2	-1.9	LOUISIANA									
Montgomery County, Md.....	522,809	116.9	116.1	0.7	New Orleans SMSA.....	1,045,809	283.6	274.4	12.4					
Prince Georges County, Md.....	660,567	121.3	116.2	4.4	Jefferson Parish.....	337,568	35.7	27.5	29.8					
Alexandria city, Va.....	110,938	20.9	19.1	9.4	New Orleans city.....	593,471	37.4	37.1	0.8					
Arlington County, Va.....	174,284	33.6	32.0	5.0	St. Bernard Parish.....	51,185	(NA)	(NA)	(NA)					
Fairfax city, Va.....	21,970	3.5	(NA)		St. Tammany Parish.....	63,585	3.9	3.5	11.4					
Fairfax County, Va.....	455,021	85.3	73.2	16.5										
Falls Church city, Va.....	10,772	2.2	2.2	-	MARYLAND									
Loudoun County, Va.....	37,150	4.9	(NA)	(NA)	(See also District of Columbia)									
Prince William County, Va.....	111,102	15.2	12.3	23.6	Baltimore SMSA.....	2,070,670	2330.0	2307.7	7.2					
FLORIDA					Anne Arundel County.....	297,539	33.9	31.6	7.3					
Miami SMSA (Dade County).....	1,267,792	222.2	195.7	13.5	Baltimore city.....	905,759	165.4	152.0	8.8					
Tampa-St. Petersburg SMSA.....	1,012,594	112.2	88.7	26.5	Baltimore County.....	621,077	102.8	93.6	9.8					
Hillsborough County.....	490,265	46.4	33.1	40.2	Carroll County.....	69,006	7.6	12.4	-38.7					
Pinellas County.....	522,329	65.8	55.6	18.3	Harford County.....	115,378	14.3	12.1	18.2					
Other counties:					Howard County.....	61,911	(NA)	(NA)	(NA)					
Broward.....	620,100	93.9	81.3	15.5										
Duval (Jacksonville city).....	528,865	54.5	52.9	3.0	MASSACHUSETTS									
Orange.....	344,311	36.6	36.1	1.4	Boston ³	3,375,396	1,076.1	918.8	17.1					
GEORGIA					Essex County.....	637,887	164.4	145.6	12.9					
Atlanta SMSA.....	1,390,164	250.5	211.8	18.3	Middlesex County.....	1,397,268	437.2	357.6	22.3					
Clayton County.....	98,043	11.5	9.7	Suffolk County.....	605,051	192.8	164.1	17.5						
Cobb County.....	196,793	20.8	16.7		735,190	281.7	251.5	12.0						
De Kalb County.....	415,387	55.0	46.6	18.0										
Fulton County.....	607,592	157.0	133.4	17.7	MICHIGAN									
Gwinnett County.....	72,349	6.2	5.4	14.8	Detroit SMSA.....	4,199,931	914.9	868.9	5.3					
Other counties:					Macomb County.....	625,309	119.6	135.1	-11.5					
Genesee.....					Oakland County.....	907,871	226.1	195.8	15.5					
Kent.....					Wayne County.....	2,666,751	569.2	538.0	5.8					
See footnotes at end of table.					Other counties:									

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Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1970, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1970 ¹	Collections, 12 months ended Dec.			Area	Area population, 1970 ¹	Collections, 12 months ended Dec.		
		1970	1969	Percent change			1970	1969	Percent change
MINNESOTA									
Minneapolis-St. Paul SMSA.....	1,813,647	2,426.1	2,366.1	16.4	Cincinnati, Ohio-Ky.-Ind. SMSA.....	1,384,851	231.0	207.1	11.5
Anoka County.....	154,556	(NA)	(NA)	(NA)	Clermont County, Ohio.....	95,725	11.1	9.8	13.3
Dakota County.....	139,808	32.5	25.3	28.5	Hamilton County, Ohio.....	924,018	190.8	168.4	13.3
Hennepin County.....	960,080	257.8	224.5	14.8	Warren County, Ohio.....	84,925	8.5	7.6	11.8
Ramsey County.....	476,255	96.9	86.2	12.4	Boone County, Ky.....	32,812	2.4	5.5	-56.4
Washington County.....	82,948	13.0	10.8	20.4	Campbell County, Ky.....	88,501	6.7	6.5	3.1
MISSOURI									
Kansas City, Mo.-Kans. SMSA.....	1,253,916	281.4	215.3	30.7	Kenton County, Ky.....	129,440	9.4	8.9	5.6
Cass County, Mo.....	39,448	1.5	1.4	7.1	Dearborn County, Ind.....	29,430	2.1	0.4	425.0
Clay County, Mo.....	123,322	19.2	18.3	4.9	OHIO				
Jackson County, Mo.....	654,558	145.5	105.2	38.3	Cleveland SMSA.....	2,064,194	492.1	474.2	3.8
Platte County, Mo.....	32,081	5.8	5.0	16.0	Cuyahoga County.....	1,721,300	427.8	418.0	2.3
Johnson County, Kans.....	217,662	65.8	52.3	25.8	Geauga County.....	62,977	12.4	10.1	22.8
Wyandotte County, Kans.....	186,845	43.6	33.1	31.7	Lake County.....	197,200	39.0	35.1	11.1
St. Louis, Mo.-Ill. SMSA.....	2,363,017	411.7	372.3	10.6	Medina County.....	82,717	12.9	11.0	17.3
Franklin County, Mo.....	55,116	7.1	6.3	12.7	COLUMBUS SMSA				
Jefferson County, Mo.....	105,248	10.0	10.7	-6.6	916,228	2,144.2	135.3	6.6	
St. Charles County, Mo.....	92,954	12.3	10.7	15.0	Delaware County.....	42,908	(NA)	5.9	(NA)
St. Louis city, Mo.....	622,236	87.5	79.5	10.1	Franklin County.....	833,249	133.1	124.8	6.7
St. Louis County, Mo.....	951,353	206.5	181.4	13.8	Pickaway County.....	40,071	(NA)	4.6	(NA)
Madison County, Ill.....	250,934	47.2	46.1	2.4	COLUMBUS SMSA				
St. Clair County, Ill.....	285,176	41.1	37.6	9.3	850,266	149.4	130.3	14.7	
NEBRASKA									
Douglas County.....	389,455	85.3	78.1	9.2	Greene County.....	125,057	15.5	11.1	39.6
NEW JERSEY (See also Pennsylvania)									
Newark SMSA.....	1,856,556	570.9	520.4	9.7	Miami County.....	84,342	14.1	9.6	46.9
Essex County.....	929,986	296.3	275.5	7.5	Montgomery County.....	606,148	114.6	106.1	8.0
Morris County.....	383,454	116.2	103.7	12.1	Preble County.....	34,719	5.2	3.5	48.6
Union County.....	543,116	158.4	141.2	12.2	OKLAHOMA				
PATERSON-CLIFTON-PASSAIC SMSA									
Paterson-Clifton-Passaic SMSA.....	1,358,794	383.5	330.3	16.1	Oklahoma County.....	526,805	64.0	64.1	-0.2
Bergen County.....	898,012	267.7	229.7	16.5	Tulsa County.....	401,663	54.4	58.5	-7.0
Passaic County.....	460,782	115.8	100.6	15.1	OREGON				
Other counties:					Portland, Oreg.-Wash. SMSA.....	1,009,129	220.4	179.9	22.5
Hudson.....	609,266	163.0	138.9	17.4	Clackamas County, Oreg.....	166,088	36.4	13.0	180.0
Mercer.....	303,968	83.6	74.4	12.4	Multnomah County, Oreg.....	556,667	130.8	118.3	10.6
Middlesex.....	583,813	146.0	125.4	16.4	Washington County, Oreg.....	157,920	35.1	33.0	6.4
Monmouth.....	459,379	125.3	107.4	16.7	Clark County, Wash.....	128,454	18.1	15.6	16.0
NEW MEXICO									
Bernalillo County.....	315,774	35.9	29.0	23.8	PENNSYLVANIA				
NEW YORK									
Buffalo SMSA.....	1,349,211	287.2	270.6	6.1	Philadelphia, Pa.-N.J. SMSA.....	4,817,914	764.3	664.2	15.1
Erie County.....	1,113,491	238.6	222.6	7.2	Bucks County, Pa.....	415,056	67.1	56.0	19.8
Niagara County.....	235,720	48.6	48.0	1.3	Chester County, Pa.....	278,311	39.5	36.8	7.3
NEW YORK SMSA									
Nassau County.....	11,528,649	3,392.7	3,031.3	11.9	Delaware County, Pa.....	600,035	116.7	101.3	15.2
New York City.....	1,422,905	620.5	551.3	12.6	Montgomery County, Pa.....	623,799	132.7	101.0	31.4
Rockland County.....	7,867,760	1,935.7	1,784.7	8.5	Philadelphia city, Pa.....	1,948,609	208.8	204.4	2.2
Suffolk County.....	229,903	94.5	67.7	39.6	Burlington County, N.J.....	323,132	63.3	50.5	25.3
Westchester County.....	1,116,672	385.2	316.7	21.6	Camden County, N.J.....	456,291	101.7	86.4	17.7
Rochester SMSA.....	882,667	193.1	180.1	7.2	Gloucester County, N.J.....	172,681	34.5	27.8	24.1
Livingston County.....	54,041	8.7	9.4	-7.5	PITTSBURGH SMSA				
Monroe County.....	711,917	162.2	150.4	7.8	2,401,245	352.9	326.6	8.1	
Orleans County.....	37,305	5.6	5.4	3.7	Allegheny County.....	1,605,016	275.9	254.5	8.4
Wayne County.....	79,404	16.6	14.9	11.4	Beaver County.....	208,418	23.7	21.9	8.2
Other counties:					Washington County.....	210,876	18.5	18.0	2.8
Albany.....	285,618	58.3	47.9	21.7	Westmoreland County.....	376,935	34.8	32.2	8.1
Oneida.....	273,037	42.5	41.3	2.9	OTHER COUNTIES				
Onondaga.....	472,185	87.7	94.4	-7.1	Berks.....	296,382	33.0	30.3	8.9
NORTH CAROLINA					Erie.....	263,654	38.9	44.9	-13.4
Mecklenburg County.....	354,656	48.7	41.4	17.6	Lancaster.....	319,693	31.4	23.8	31.9
Knox County.....					Luzerne.....	342,301	26.9	26.5	1.5
PITTSBURGH SMSA									
PROVIDENCE-PAWTUCKET-WARWICK⁴									
Providence County.....	768,580	140.0	136.3	2.7	Bristol County.....	45,937	9.5	8.3	14.5
PROVIDENCE COUNTY									
TENNESSEE									
Knox County.....									
Nashville-Davidson.....									
Shelby County.....									

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1970, and Prior Periods—Continued
(Dollar amounts in millions)

Area	Area population, 1970 ¹	Collections, 12 months ended Dec.			Area	Area population, 1970 ¹	Collections, 12 months ended Dec.		
		1970	1969	Percent change			1970	1969	Percent change
TEXAS									
Dallas SMSA.....	1,555,950	247.5	232.4	6.5	VIRGINIA (See also District of Columbia)				
Collin County.....	66,920	5.3	4.3	23.3	Norfolk city.....	307,951	24.1	24.0	0.4
Dallas County.....	1,327,321	229.2	215.6	6.3	WASHINGTON (See also Oregon)				
Denton County.....	75,633	6.2	6.0	3.3	Seattle-Everett SMSA.....	1,421,869	267.6	233.2	14.8
Ellis County.....	46,638	3.7	3.4	8.8	King County.....	1,156,633	234.8	199.1	17.9
Kaufman County.....	32,392	2.2	2.3	-4.4	Snohomish County.....	265,236	32.8	34.1	-3.8
Rockwall County.....	7,046	0.9	0.8	12.5	Other counties:				
Houston SMSA.....	1,985,031	344.9	297.2	16.0	Pierce.....	411,027	48.2	41.1	17.3
Brazoria County.....	108,312	26.8	19.6	36.7	Spokane.....	287,487	32.4	30.7	5.5
Fort Bend County.....	52,314	8.2	5.8	41.4					
Harris County.....	1,741,912	300.1	261.9	14.6					
Liberty County.....	33,014	4.0	3.9	2.6					
Montgomery County.....	49,479	5.8	6.0	-3.3					
San Antonio SMSA.....	864,014	80.5	72.4	11.2	WEST VIRGINIA				
Bexar County.....	830,460	78.5	70.4	11.5	Kanawha County.....	229,515	23.0	22.2	3.6
Gaudalope County.....	33,554	2.0	2.0	-					
Other counties:									
El Paso.....	359,291	34.1	33.7	1.2	WISCONSIN				
Tarrant.....	716,317	80.9	72.9	11.0	Milwaukee SMSA.....	1,403,688	382.8	339.6	12.7
UTAH					Milwaukee County.....	1,054,063	304.1	274.2	10.9
Salt Lake County.....	458,607	81.2	74.9	8.4	Ozaukee County.....	54,421	12.1	10.8	12.0
					Washington County.....	63,839	14.2	9.0	57.8
					Waukesha County.....	231,365	52.4	45.6	14.9

-Represents zero or rounds to zero.

NA Not available.

¹Final population counts from 1970 Census of Population, advance report, Series PC(VI).

²Total includes amounts estimated for those areas not reporting.

³Massachusetts State Economic Area C.

⁴Rhode Island State Economic Area A.

Table 3. Collections of Selected State Taxes, Fourth Quarter of 1970 and Prior Periods

State	General sales and gross receipts				Motor fuel sales			
	4th quarter 1970 (thousand dollars)	12-month periods			4th quarter 1970 (thousand dollars)	12-month periods		
		Year ended Dec. 1970 (thousand dollars)	Percent change from--	Year ended Sept. 1970	Year ended Dec. 1969	Percent change from--	Year ended Dec. 1969	
Alabama.....	54,263	213,957	0.7	5.7	29,293	117,891	1.0	6.4
Alaska.....	(X)	(X)	(X)	(X)	3,239	10,786	2.2	9.5
Arizona.....	46,244	184,266	2.1	18.6	17,123	67,729	1.7	8.5
Arkansas.....	28,091	112,183	0.1	5.2	20,054	76,484	0.4	4.3
California.....	454,267	1,815,591	3.3	9.8	172,052	660,633	-0.3	1.1
Colorado.....	41,788	146,330	3.1	11.6	19,079	75,588	2.9	17.4
Connecticut.....	63,702	260,190	0.7	33.5	25,497	100,936	1.2	13.4
Delaware.....	(X)	(X)	(X)	(X)	6,293	18,764	11.0	5.1
District of Columbia ¹	18,981	75,758	2.9	16.3	4,034	16,593	-2.4	-2.7
Florida.....	154,717	679,866	2.8	9.4	56,367	235,337	1.1	8.1
Georgia.....	87,623	345,069	1.4	6.1	39,989	160,065	1.5	7.3
Hawaii.....	42,104	172,277	2.1	14.0	4,443	18,080	-	4.1
Idaho.....	11,481	43,537	2.4	8.5	7,520	28,070	1.9	7.7
Illinois.....	255,901	1,017,064	2.6	2.4	85,425	328,298	-0.8	18.6
Indiana.....	96,075	363,719	1.7	-0.5	39,101	157,549	2.7	1.8
Iowa.....	51,781	211,654	-2.4	-3.3	28,155	104,654	2.6	10.0
Kansas.....	39,418	151,588	2.4	7.7	20,765	83,430	0.5	20.4
Kentucky.....	70,848	276,599	1.6	6.9	28,602	107,705	1.4	5.4
Louisiana.....	59,169	192,966	9.9	16.9	31,356	122,294	1.0	6.8
Maine.....	22,717	87,964	1.6	14.3	9,705	38,612	0.7	12.9
Maryland.....	63,454	248,595	2.8	27.3	29,379	115,507	1.5	7.0
Massachusetts.....	41,685	177,125	0.5	6.5	36,170	139,126	0.9	6.6
Michigan.....	208,466	832,243	0.1	3.6	69,318	278,028	1.3	6.3
Minnesota.....	51,126	197,660	0.4	4.9	31,096	125,177	0.8	5.0
Mississippi.....	59,637	236,837	1.6	9.1	22,001	87,709	3.4	13.0
Missouri.....	80,986	343,370	2.5	18.3	31,500	116,919	-0.6	2.0
Montana.....	(X)	(X)	(X)	(X)	8,331	30,438	3.1	11.8
Nebraska.....	24,412	83,615	9.9	23.8	17,210	67,018	5.4	20.0
Nevada.....	15,480	57,645	1.7	19.6	6,565	25,889	2.7	18.0
New Hampshire.....	(X)	(X)	(X)	(X)	6,696	24,559	5.3	13.1
New Jersey.....	124,855	437,797	13.8	62.0	51,350	202,039	1.4	5.2
New Mexico.....	24,193	90,267	1.7	8.2	9,627	38,661	1.5	0.7
New York.....	281,731	1,137,202	1.2	21.1	92,469	380,771	1.3	4.2
North Carolina.....	71,686	274,313	1.6	8.5	58,298	221,600	1.4	18.8
North Dakota.....	14,885	50,088	7.3	31.9	7,339	22,467	8.2	19.0
Ohio.....	168,693	654,482	-1.1	1.3	85,074	321,277	4.1	0.5
Oklahoma.....	23,274	96,037	0.6	3.3	23,558	93,821	1.4	5.6
Oregon.....	(X)	(X)	(X)	(X)	18,460	69,812	6.4	9.6
Pennsylvania.....	235,422	972,643	1.2	5.9	99,785	357,174	5.1	11.0
Rhode Island.....	19,810	80,200	1.8	8.5	6,979	28,208	0.6	5.8
South Carolina.....	51,182	202,752	2.2	23.4	20,580	86,793	-0.4	3.3
South Dakota.....	14,212	53,378	2.0	34.4	7,340	24,810	1.5	12.0
Tennessee.....	64,523	250,674	1.6	6.2	35,480	135,712	2.1	6.2
Texas.....	154,800	528,171	5.4	11.0	79,989	323,382	2.9	11.4
Utah.....	25,721	96,347	2.8	23.3	10,161	39,339	1.4	13.9
Vermont.....	4,958	18,424	2.5	212.9	4,714	16,920	0.9	8.6
Virginia.....	56,380	218,088	1.8	0.7	40,314	155,099	1.7	9.3
Washington.....	142,577	552,426	0.8	2.4	36,048	143,011	0.7	6.3
West Virginia.....	30,703	169,597	-7.1	5.2	11,760	51,171	-4.3	0.8
Wisconsin.....	82,346	320,759	9.6	121.3	33,678	134,438	1.3	6.0
Wyoming.....	8,509	32,991	2.2	9.4	6,171	20,281	2.6	17.0

See footnotes at end of table.

QUARTERLY TAX REPORT

**Table 3. Collections of Selected State Taxes, Fourth Quarter of 1970
and Prior Periods—Continued**

State	Individual income					Motor vehicle and operators' licenses					
	4th quarter 1970 (thousand dollars)	12-month periods			4th quarter 1970 (thousand dollars)	12-month periods					
		Year ended Dec. 1970 (thousand dollars)	Percent change from--			Year ended Dec. 1970 (thousand dollars)	Percent change from--				
		Year ended Sept. 1970	Year ended Dec. 1969	Year ended Sept. 1970		Year ended Sept. 1970	Year ended Dec. 1969	Year ended Sept. 1970	Year ended Dec. 1969		
Alabama.....	26,836	3117,503	3.0	1.7	17,892	28,404	10.0	16.7			
Alaska.....	10,560	34,341	3.3	18.3	402	5,737	-0.4	13.7			
Arizona.....	15,237	81,160	6.2	40.6	3,761	23,864	2.5	8.6			
Arkansas.....	8,883	43,993	2.2	8.9	6,762	31,322	1.7	10.5			
California.....	334,764	1,168,450	2.5	3.4	25,547	281,198	3.3	11.1			
Colorado.....	35,004	128,929	3.9	0.1	3,868	27,853	1.1	22.4			
Connecticut.....	1,138	5,957	19.3	(4)	10,746	43,989	0.6	15.2			
Delaware.....	17,864	69,681	3.7	9.4	4,039	12,048	10.7	11.4			
District of Columbia ¹	26,416	90,840	7.5	20.8	889	14,058	2.4	70.7			
Florida.....	(X)	(X)	(X)	(X)	23,873	141,605	3.6	2.6			
Georgia.....	44,411	195,006	3.7	27.1	3,024	37,744	0.6	11.6			
Hawaii.....	28,223	112,011	3.4	16.7	-	-	-	-			
Idaho.....	8,930	38,056	2.8	6.7	3,400	15,781	2.5	4.8			
Illinois.....	173,909	726,009	2.9	(4)	44,276	242,972	-1.6	3.4			
Indiana.....	50,528	182,812	4.2	-4.9	4,851	68,979	5.3	23.1			
Iowa.....	28,571	115,894	0.9	5.5	4,244	83,916	0.6	14.0			
Kansas.....	15,131	78,550	-0.2	2.9	4,250	36,101	1.0	7.6			
Kentucky.....	38,396	128,728	1.3	12.5	1,490	31,107	0.5	4.3			
Louisiana.....	13,927	51,659	4.8	9.2	2,751	26,788	-4.5	24.8			
Maine.....	5,353	24,943	4.8	(4)	1,740	15,103	2.1	11.0			
Maryland.....	106,584	431,457	3.4	11.3	1,982	57,474	-0.2	-3.6			
Massachusetts.....	145,481	546,288	4.8	12.6	11,998	39,002	-21.9	-19.8			
Michigan.....	115,293	466,867	-1.7	10.2	17,916	140,662	0.2	10.6			
Minnesota.....	93,078	358,378	4.8	9.4	13,237	67,547	2.5	6.2			
Mississippi.....	8,329	46,051	7.4	46.1	9,347	14,847	1.5	-1.8			
Missouri.....	28,912	3176,672	2.4	8.9	17,373	78,433	9.1	16.3			
Montana.....	10,214	40,357	2.3	15.9	1,431	8,859	0.8	4.5			
Nebraska.....	10,133	57,231	1.3	48.0	2,214	22,292	5.8	107.2			
Nevada.....	(X)	(X)	(X)	(X)	2,041	(NA)	(NA)	(NA)			
New Hampshire.....	368	3,762	8.9	27.3	1,136	13,972	1.4	11.5			
New Jersey.....	6,010	14,259	4.3	-5.6	23,077	137,556	1.0	5.5			
New Mexico.....	7,416	28,875	-13.6	-11.7	879	12,586	-5.3	-20.8			
New York.....	513,151	2,490,980	1.7	-1.1	79,000	250,392	0.3	2.4			
North Carolina.....	76,058	289,378	3.4	10.4	2,764	67,205	0.2	28.0			
North Dakota.....	1,017	15,652	2.0	9.5	572	15,606	0.2	18.3			
Ohio.....	(X)	(X)	(X)	(X)	14,317	157,391	-0.2	-0.1			
Oklahoma.....	9,489	50,082	-	1.4	7,228	66,283	0.2	5.8			
Oregon.....	58,553	218,565	1.7	0.6	14,066	49,725	0.9	9.5			
Pennsylvania.....	(X)	(X)	(X)	(X)	33,877	167,337	17.9	36.6			
Rhode Island.....	2,916	15,522	-24.7	(4)	705	14,095	0.2	15.8			
South Carolina.....	29,229	103,648	3.9	9.8	5,050	10,519	-37.1	(NA)			
South Dakota.....	(X)	(X)	(X)	(X)	475	11,970	0.1	16.6			
Tennessee.....	274	12,117	-0.5	4.9	3,954	62,415	0.2	3.1			
Texas.....	(X)	(X)	(X)	(X)	9,976	164,531	-0.3	1.7			
Utah.....	12,153	55,810	-0.4	-8.2	1,217	10,640	0.5	6.5			
Vermont.....	10,990	45,866	2.2	21.4	859	12,287	-1.5	7.6			
Virginia.....	81,815	300,393	3.0	0.7	5,125	65,298	1.9	8.6			
Washington.....	(X)	(X)	(X)	(X)	5,084	50,716	1.5	17.6			
West Virginia.....	8,375	38,036	2.0	19.1	3,044	24,526	4.0	-15.0			
Wisconsin.....	116,419	500,011	0.4	1.7	18,555	71,896	-0.5	1.6			
Wyoming.....	(X)	(X)	(X)	(X)	2,298	10,928	2.8	12.2			

Note: Differences between collections of successive periods may arise not only from trends in the volume of taxable items or transactions, but potentially also from any of numerous other factors, such as statutory changes in the tax rate; changes (by either legislation or judicial rulings) in the coverage of particular taxes; or major shifts in methods of tax collection or its timing, such as adoption or revision of withholding procedures.

-Represents zero or rounds to zero. NA Not available. X Not applicable.

¹The amounts for the District of Columbia appear here for convenient reference in relation to corresponding data for individual State governments. However, these amounts are included as local rather than State tax revenue in table 1. ²Tax effective June 1, 1969. ³Corporation income taxes tabulated with individual income taxes; allocation not available for individual State presentation. ⁴New tax; for Connecticut, tax on capital gains, effective July 1, 1969; for Illinois, effective July 31, 1969; for Maine, effective July 1, 1969; for Rhode Island, tax on investment income, effective January 1, 1969.